What is claimed is:

1. A method of processing data relating to the performance of a business enterprise in creating value, comprising:

developing a data structure including one or more assumed variables that have an influence on a future financial value stream of the business enterprise and at least one future or past event for each assumed variable that influences the corresponding assumed variable;

determining a first present value of the future financial value stream of the business enterprise by aggregating the influences on the future financial value stream attributable to the assumed variables and adjusting the future financial value stream for a time value of money;

determining, in response to the occurrence or non-occurrence of one or more of the future events, whether one or more of the assumed variables have changed and whether the influenced future financial value stream has changed; and

determining a second present value of the future financial value stream taking into account the one or more assumed variables that changed in response to the occurrence or non-occurrence of the one or more of the future events.

2. The method according to claim 1, wherein determining the first present value further comprises adjusting the future financial value stream by an assessed probability that the influences on the future financial value stream will be realized, and determining the second present value further comprises adjusting the future financial value stream by an assessed probability that the influences on the future financial value stream will be realized taking into account an assessed probability that changed in response to the occurrence or non-occurrence of the one or more of the future events.

3. The method according to claim 1, wherein the future financial value stream is associated with activities of the business enterprise necessary to give rise to the events associated with the future financial value stream.

4. The method according to claim 1, further comprising:

determining a present value of the future financial value stream by aggregating influences on the future financial value stream attributable to past events; and

determining a reliability index that is indicative of relative magnitudes of the present value of the future financial value stream attributable to past events and the present value of the future financial value stream attributable to future events.

5. The method according to claim 1, wherein the events and assumed variables collectively form a base case scenario for the business enterprise, and the first present value of the future financial value stream is based upon the base case scenario, the method further comprising:

changing one or more of the assumed variables, to form an alternate scenario including the changed assumed variables;

determining the present value of the future financial value stream based upon the alternate scenario; and

comparing the present value of the future financial value stream based upon the alternate scenario to the first present value of the future financial value stream based upon the base case scenario.

6. The method according to claim 1, further comprising selecting a stakeholder perspective from among a plurality of stakeholder perspectives for determining the first and second present values of the future financial value stream.

7. The method according to claim 1, further comprising selecting two or more stakeholder perspectives from among a plurality of stakeholder perspectives for determining the first and second present values of the future financial value stream.

8. The method according to claim 1, wherein the first present value is determined with respect to a first date and the second present value is determined with respect to a second date, and the method further comprises:

determining a variance between the first present value and the second present value taking into account the time value of money between the first and second dates; and

attributing the variance between the first present value and the second present value to events that occurred between the first and second dates.

9. A method of processing data relating to the performance of a business enterprise in creating value, comprising:

developing a data structure including a plurality of future financial value streams, each future financial value stream having one or more assumed variables that have an influence on a future financial value stream of the business enterprise and at least one future or past event for each assumed variable that influences the corresponding assumed variable;

determining a present value of each future financial value stream by aggregating the influences on the future financial value stream attributable to the assumed variables of the future financial value streams and adjusting the future financial value streams for a time value of money;

aggregating the present value of each future financial value stream to form a first aggregate present financial value of the plurality of future financial value streams;

determining, in response to the occurrence or non-occurrence of one or more of the future events for one or more of the future financial value streams, whether one or more of the assumed variables have changed and whether the influenced future financial value stream has changed; and

forming a second aggregate present value of the plurality of future financial value streams taking into account the one or more assumed variables that changed in response to the occurrence or non-occurrence of the one or more of the future events.

10. The method according to claim 9, wherein determining the present value of each future financial value stream further comprises adjusting the future financial value stream by an assessed probability that the influences on the future financial value stream will be realized.

11. The method according to claim 9, wherein each of the plurality of future financial value streams is associated with activities of the business enterprise necessary to give rise to the events associated with the corresponding future financial value stream.

12. The method according to claim 9, further comprising:

determining a present value of each of the plurality of future financial value streams by aggregating influences on each of the future financial value streams attributable to past transactions; and

determining a reliability index that is indicative of relative magnitudes of the second aggregate present value of the plurality of future financial value streams and an aggregation of present values of the plurality of future financial value streams attributable to past transactions.

13. The method according to claim 9, wherein the events and assumed variables for each of the plurality of future financial value streams collectively form a base case scenario for the business enterprise, and the first aggregate present value of the plurality of future financial value streams is based upon the base case scenario, the method further comprising:

changing one or more of the assumed variables, to form an alternate scenario including the changed assumed variables;

determining an aggregate present value of the plurality of future financial value streams based upon the alternate scenario; and

comparing the aggregate present value of the plurality of future financial value streams based upon the alternate scenario to the first aggregate present value of the plurality of future financial value streams based upon the base case scenario.

14. The method according to claim 9 further comprising selecting a stakeholder perspective from among a plurality of stakeholder perspectives for determining the first and second aggregate present value of the plurality of future financial value streams.

15. The method according to claim 9, further comprising selecting two or more stakeholder perspectives from among a plurality of stakeholder perspectives for determining the first and second aggregate present value of the plurality of future financial value streams.

16. The method according to claim 9, wherein the first aggregate present value is determined with respect to a first date and the second aggregate present value is determined with respect to a second date, and the method further comprises:

determining a variance between the first aggregate present value and the second aggregate present value taking into account the time value of money between the first and second dates; and

attributing the variance between the first aggregate present value and the second aggregate present value to events that occurred between the first and second dates.

17. A method of processing data relating to the performance of a business enterprise in creating value, comprising:

developing a data structure including one or more assumed variables that have an influence on a future financial value stream of the business enterprise and at least one future or past event for each assumed variable that influences the corresponding assumed variable;

determining a first present value of the future financial value stream of the business enterprise as of a first specified date by aggregating the influences on the future financial value stream attributable to the assumed variables and adjusting the future financial value stream for a time value of money;

determining a second present value of the future financial value stream of the business enterprise as of a second specified date by aggregating the influences on the future financial value stream attributable to the assumed variables and adjusting the future financial value stream for a time value of money;

determining a variance between the first present value and the second present value taking into account a time value of money between the first and second dates; and

attributing the variance between the first present value and the second present value to events that occurred between the first and second specified dates.

18. The method according to claim 17, wherein determining a first present value further comprises adjusting the future financial value stream by an assessed probability that the influences on the future financial value stream will be realized, and determining the second present value further comprises adjusting the future financial value stream by an assessed probability that the influences on the future financial value stream will be realized.

19. The method according to claim 17, further comprising selecting a stakeholder perspective from among a plurality of stakeholder perspectives for determining the first and second present values of the future financial value stream.

20. The method according to claim 17, further comprising:

determining a present value of each of a plurality of additional future financial value streams; and

aggregating the present value of the future financial value stream and the plurality of additional future financial value streams to form an aggregate present financial value of future financial values streams

21. A method of processing data relating to the performance of a business enterprise in creating value, comprising:

selecting a stakeholder perspective from among a plurality of stakeholder perspectives for determining a present value of a future financial value stream of the business enterprise;

developing a data structure including one or more assumed variables that have an influence on the future financial value stream of the business enterprise from the perspective of the selected stakeholder and at least one future or past event for each assumed variable that influences the corresponding assumption; and

determining a present value of the future financial value stream of the business enterprise from the perspective of the selected stakeholder by aggregating the influences on the future financial value stream attributable to the assumed variables and adjusting the future financial value stream for a time value of money.

22. The method according to claim 21, wherein determining the present value further comprises adjusting the future financial value stream by an assessed probability that the influences on the future financial value stream will be realized.

23. The method according to claim 21, wherein the future financial value stream is associated with activities of the business enterprise necessary to give rise to the events associated with the future financial value stream.

24. The method according to claim 21, further comprising selecting one or more additional stakeholder perspectives from among the plurality of stakeholder perspectives for determining the first present value of the future financial value stream.

25. The method according to claim 21, further comprising:

determining a present value of the future financial value stream by aggregating influences on the future financial value stream attributable to past events; and

determining a reliability index that is indicative of relative magnitudes of the present value of the future financial value stream attributable to past events and the present value of the future financial value stream attributable to future events.

26. The method according to claim 21, wherein the events and assumed variables collectively form a base case scenario for the business enterprise, and the present value of the future financial value stream is based upon the base case scenario, the method further comprising:

changing one or more of the assumed variables, to form an alternate scenario including the changed assumed variables;

determining the present value of the future financial value stream based upon the alternate scenario; and

comparing the present value of the future financial value stream based upon the alternate scenario to the first present value of the future financial value stream based upon the base case scenario.

27. The method according to claim 21, further comprising:

determining a present value of each of a plurality of additional future financial value streams from the perspective of the selected stakeholder; and

aggregating the present value of the future financial value stream and the plurality of additional future financial value streams to form an aggregate present financial value of future financial values streams.

28. The method according to claim 21, further comprising repeatedly determining and presenting a series of updated present values of the future financial value stream, each updated present value determined from the events and assumed variables in the data structure including any assumed variables that have changed in response to the occurrence or non-occurrence of one or more of the future events.

29. A method of processing data relating to the performance of a business enterprise in creating value, comprising:

developing a data structure including one or more assumed variables that have an influence on a future financial value stream of the business enterprise and at least one future or past event for each assumed variable that influences the corresponding assumed variable;

identifying and segregating risks specific to the future financial value stream from risks specific to the business enterprise or industry as a whole;

assigning probabilities to the events or assumed variables based on the identified risks;

determining a first present value of the future financial value stream of the business enterprise by aggregating the influences on the future financial value stream

attributable to the assumed variables, adjusting the future financial values stream by the assigned probabilities, and further adjusting the future financial value stream for a time value of money;

determining, in response to the occurrence or non-occurrence of one or more of the future events, whether one or more of the assumed variables have changed and whether the influenced future financial value stream has changed; and

determining a second present value of the future financial value stream taking into account the one or more assumed variables that changed in response to the occurrence or non-occurrence of the one or more of the future events.

30. The method according to claim 29, wherein the future financial value stream is associated with activities of the business enterprise necessary to give rise to the events associated with the future financial value stream.

31. The method according to claim 29, further comprising:

determining a present value of the future financial value stream by aggregating influences on the future financial value stream attributable to past events; and

determining a reliability index that is indicative of relative magnitudes of the present value of the future financial value stream attributable to past events and the present value of the future financial value stream attributable to future events.

32. The method according to claim 29, wherein the events and assumed variables collectively form a base case scenario for the business enterprise, and the first present value of the future financial value stream is based upon the base case scenario, the method further comprising:

changing one or more of the assumed variables, to form an alternate scenario including the changed assumed variables;

determining the present value of the future financial value stream based upon the alternate scenario; and

comparing the present value of the future financial value stream based upon the alternate scenario to the first present value of the future financial value stream based upon the base case scenario.

33. The method according to claim 29, further comprising selecting a stakeholder perspective from among a plurality of stakeholder perspectives for determining the first and second present values of the future financial value stream.

34. The method according to claim 29, further comprising selecting two or more stakeholder perspectives from among a plurality of stakeholder perspectives for determining the first and second present values of the future financial value stream.

35. The method according to claim 29, wherein the first present value is determined with respect to a first date and the second present value is determined with respect to a second date, and the method further comprises:

determining a variance between the first present value and the second present value taking into account the time value of money between the first and second dates; and

attributing the variance between the first present value and the second present value to events that occurred between the first and second specified dates.

36. The method according to claim 29, further comprising:

determining a present value of each of a plurality of additional future financial value streams; and

aggregating the present value of the first future financial value stream and the plurality of additional future financial value streams to form an aggregate present financial value of future financial values streams.

37. A method of processing data relating to the performance of a business enterprise in creating value, comprising:

developing a data structure including one or more assumed variables that have an influence on a future financial value stream of the business enterprise and at least one

future or past event for each assumed variable that influences the corresponding assumed variable;

determining a present value of the future financial value stream of the business enterprise by aggregating the influences on the future financial value stream attributable to the assumed variables and adjusting the future financial value stream for a time value of money, wherein the events and assumed variables collectively form a base case scenario for the business enterprise, and the first present value of the future financial value stream is based upon the base case scenario;

changing one or more of the assumed variables, to form an alternate scenario including the changed assumed variables;

determining the present value of the future financial value stream based upon the alternate scenario; and

comparing the present value of the future financial value stream based upon the alternate scenario to the first present value of the future financial value stream based upon the base case scenario.

38. The method according to claim 37, wherein determining the present value further comprises adjusting the future financial value stream by an assessed probability that the influences on the financial value stream will be realized.

39. The method according to claim 37, wherein the future financial value stream is associated with activities of the business enterprise necessary to give rise to the events associated with the future financial value stream.

40. The method according to claim 37, further comprising:

determining a present value of the future financial value stream by aggregating influences on the future financial value stream attributable to past events; and

determining a reliability index that is indicative of relative magnitudes of the present value of the future financial value stream attributable to past events and the present value of the future financial value stream attributable to future events.

41. The method according to claim 37, further comprising selecting a stakeholder perspective from among a plurality of stakeholder perspectives for determining the present value of the future financial value stream.

42. The method according to claim 37, further comprising selecting two or more stakeholder perspectives from among a plurality of stakeholder perspectives for determining the present value of the future financial value stream.

43. The method according to claim 37, further comprising:

determining a present value of each of a plurality of additional future financial value streams; and

aggregating the present value of the first future financial value stream and the plurality of additional future financial value streams to form an aggregate present financial value of future financial values streams.

44. A method of processing data relating to the performance of a business enterprise in creating value, comprising:

developing a data structure including one or more assumed variables that have an influence on a future financial value stream of the business enterprise and at least one future or past event for each assumed variable that influences the corresponding assumed variables;

determining a first present value of the future financial value stream of the business enterprise by aggregating the influences on the future financial value stream attributable to the assumed variables and adjusting the future financial value stream for a time value of money; and

repeatedly determining and presenting a series of updated present values of the future financial value stream, each updated present value determined from the events and assumed variables in the data structure including any assumed variables that have changed in response to the occurrence or non-occurrence of one or more of the future events.

45. The method according to claim 44, wherein determining the first present value and determining each updated present value further comprise adjusting the future financial value stream by an assessed probability that the influences on the future financial value stream will be realized.

46. The method according to claim 44, wherein the future financial value stream is associated with activities of the business enterprise necessary to give rise to the events associated with the future financial value stream.

47. The method according to claim 44, further comprising:

determining a present value of the future financial value stream by aggregating influences on the future financial value stream attributable to past events; and

determining a reliability index that is indicative of relative magnitudes of the present value of the future financial value stream attributable to past events and the present value of the future financial value stream attributable to future events.

48. The method according to claim 44, wherein the events and assumed variables collectively form a base case scenario for the business enterprise, and the first present value of the future financial value stream is based upon the base case scenario, the method further comprising:

changing one or more of the assumed variables, to form an alternate scenario including the changed assumed variables;

determining the present value of the future financial value stream based upon the alternate scenario; and

comparing the present value of the future financial value stream based upon the alternate scenario to the first present value of the future financial value stream based upon the base case scenario.

49. The method according to claim 44, further comprising selecting a stakeholder perspective from among a plurality of stakeholder perspectives for determining the first and second present values of the future financial value stream.

50. The method according to claim 44, further comprising selecting two or more stakeholder perspectives from among a plurality of stakeholder perspectives for determining the first and second present values of the future financial value stream

51. The method according to claim 44, wherein the first present value is determined with respect to a first date and a selected one of the updated present values is determined with respect to a second date, and the method further comprises:

determining a variance between the first present value and the selected updated present value taking into account the time value of money between the first and second dates; and

attributing the variance between the first present value and the selected updated present value to events that occurred between the first and second dates.

52. The method according to claim 44, further comprising:

determining a present value of each of a plurality of additional future financial value streams; and

aggregating the present value of the first future financial value stream and the plurality of additional future financial value streams to form an aggregate present financial value of future financial values streams.